

DELAWARE DIVISION OF REVENUE
LICENSE/EXCISE TAX RETURN - FORM LQ8 9801

LEQ28

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION 611 LSE TNG PR
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BUSINESS NAME AND ADDRESS

TAXABLE BASIS

_____ X .01536 = \$ _____
 RENTS OTHER THAN MOTOR VEHICLES

_____ X .01920 = \$ _____
 RENTS FROM MOTOR VEHICLES

\$.00 AMOUNT DUE

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is
 a true, correct and complete return.

DATE

TELEPHONE NUMBER

Mail This Form With Remittance Payable To:
 Delaware Division of Revenue
 P.O. Box 2340, Wilmington, DE 19899-2340
 For questions, call (302) 577-8780

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

LICENSE/EXCISE TAX RETURN - QUARTERLY

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

To Update Your Contact/Business Information on File with Revenue:

[Remit a License Request for Change form](#)

To Change Tax Information You've Already Reported:

[Remit an Amended return](#)

SPECIFIC LINE INSTRUCTIONS

PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.

- Line 1. Enter on the first line of your return the amount of rents received from leases of Tangible Personal Property in Delaware, other than from motor vehicles. Multiply this amount by 0.01536 and enter the result in the space provided.
- Line 2. Enter on the second line of your return the amount of rents received from leases of motor vehicles. Multiply this amount by 0.01920 and enter the result in the space provided.
- Line 3. Add the tax from both lines and enter the result in the AMOUNT DUE box. Sign and date the return and provide your telephone number. Cut along the line provided and mail the form with remittance due to the address on the return.

If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.
 Go to www.delaware.gov to renew your business license online!

SAMPLE COMPLETED RETURN

TAXABLE BASIS

5,694 X .01536 = \$ **87.00**
 RENTS OTHER THAN MOTOR VEHICLES

65,550 X .01920 = \$ **1,259.00**
 RENTS FROM MOTOR VEHICLES

\$ 1,346.00 AMOUNT DUE

Quarterly Gross Receipts Tax Returns are due on or before the last day of the month following the end of the quarter as listed.

QUARTER END
 03/31/2007
 06/30/2007

DUE DATE
 04/30/2007
 07/31/2007

QUARTER END
 09/30/2007
 12/31/2007

DUE DATE
 10/31/2007
 01/31/2008

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

Forms ♦ Renew Business License ♦ www.state.de.us/revenue ♦ File Online ♦ Tax Tips